

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

In the Matter of)

1998 Biennial Regulatory Review --)

Review of Depreciation Requirements)
for Incumbent Local Exchange Carriers)

CC Docket No. 98-137

Ameritech Corporation Telephone Operating)
Companies' Continuing Property Records)
Audit, *et. al.*)

CC Docket No. 99-117

GTE Telephone Operating Companies)
Release of Information Obtained During)
Joint Audit)

AAD File No. 98-26

**REPLY COMMENTS OF THE UNITED STATES TELECOM ASSOCIATION
REGARDING THE FURTHER NOTICE OF PROPOSED RULEMAKING**

Pursuant to Sections 1.415 and 1.419 of the Federal Communications Commission's rules, 47 C.F.R. §§ 1.415, 1.419, the United States Telecom Association (USTA), through the undersigned, hereby submits its reply comments in the above-captioned proceeding.¹

The CALLS ILECs' alternative depreciation prescription proposal should not be made mandatory for all price cap ILECs or other ILECs. It should have no adverse impact on the Universal Service Fund. To the degree that this could result, the Commission retains the right to

¹See *In re* 1998 Biennial Regulatory Review -- Review of Depreciation Requirements for Incumbent Local Exchange Carriers, CC Docket No. 98-137, Ameritech Corporation Telephone Operating Companies' Continuing Property Records Audit, *et al.*, CC Docket No. 99-117; GTE Telephone Operating Companies Release of Information Obtained During Joint Audit, AAD File No. 98-26, FCC 00-119, *Further Notice of Proposed Rulemaking (FNPRM)*; and, *FNPRM Concurring Statement of Commissioner Harold Furchtgott-Roth (FNPRM Concurring Statement)*, adopted Mar. 31, 2000; and released Apr. 3, 2000; and also, 65 Fed. Reg. 19725-19728 (Apr. 12, 2000)(proposed rule to be codified at 47 C.F.R. § 43; notice announcing that written comments on the proposed information collections, associated with the proposed modifications, are due April 17, 2000 and reply comments are due by Apr. 28, 2000).

impose appropriate safeguards to ensure against such an outcome. The Commission should not impose any new reporting requirements on price cap ILECs in this proceeding. With regard to the CPR audit, it should be recognized that the CPR and accounting costs are inconsequential to setting prices under price cap regulation. The Commission should take notice in this FNPRM of USTA's comments and the accompanying affidavit of Dr. William E. Taylor filed in CC Docket No. 99-117; ASD File No. 99-22. Further, to the extent that the Commission's Depreciation Order erroneously imposes depreciation prescription rates and reporting matters on "2B2", that is, "connecting" carriers, this error surfaces, and should be corrected, in this proceeding.

I. USTA REPLY COMMENTS

A. The CALLS ILECs' alternative depreciation prescription proposal should not be made mandatory for all price-cap ILECs or other ILECs.

As a voluntary approach for price cap ILECs, USTA supports the alternative depreciation prescription proposal of the ILEC members of the CALLS coalition: Bell Atlantic, BellSouth, GTE and SBC.² Through the statement made in its comments, with emphasis USTA reiterates: That modifications to the depreciation requirements adopted pursuant to this proceeding *should only apply to any price cap carrier that elects to file for a waiver of the depreciation prescription process*; that should the FCC adopt changes to its Depreciation rules in response to the CALLS ILECs' proposal, *those changes should not be imposed on all ILECs, nor should the changes be*

²See March 3, 2000 *ex parte* letter to Mr. Lawrence Strickling, Chief, Common Carrier Bureau from Frank J. Gumper, Bell Atlantic Network Services, Robert Blau, BellSouth Corporation, Donald E. Cain, SBC Telecommunications, Inc. and Alan F. Ciamporcero, GTE Service Corporation in CC Docket No. 96-262 -- Access Charge Reform; CC Docket No. 94-1 -- Price Cap Performance Review for Local Exchange Carriers; CC Docket No. 99-249 -- Low-Volume Long Distance Users; and CC Docket No. 96-45 -- Federal-State Joint Board on Universal Service (March 3, 2000 Letter).

imposed on all price cap ILECs. The changes proposed by this FNPRM should be applicable to any price cap carrier who elects to file a waiver of the depreciation prescription process.

Specifically, those price cap ILECs that object to having the proposal apply to them, should not be forced to do so by the Commission.³

Accordingly, USTA urges the Commission to allow the CALLS ILECs, and any other price cap ILEC that is so inclined, to proceed forward on the basis of the alternative depreciation prescription proposal.

B. The CALLS ILECs' alternative depreciation prescription proposal should have no adverse impact on the Universal Service Fund. To the degree that this could result, the Commission retains the right to impose appropriate safeguards to ensure against such an outcome.

Various parties' FNPRM comments express concern about the alternative proposal's

³See *e.g.*, in re 1998 Biennial Regulatory Review --Review of Depreciation Requirements for Incumbent Local Exchange Carriers, CC Docket No. 98-137, Ameritech Corporation Telephone Operating Companies' Continuing Property Records Audit, *et. al.*, CC Docket No. 99-117, GTE Telephone Operating Companies Release of Information Obtained During Joint Audit, AAD File No. 98-26, Further Notice of Proposed Rulemaking, adopted, Mar. 31, 2000 and released, Apr. 3, 2000 (FNPRM); Comments of Cincinnati Bell Telephone (CBT), in FNPRM at 2 (Apr. 17, 2000); and, Comments of US West Communications, Inc. (US West), in FNPRM at 3-7 (Apr. 17, 2000) and Erratum to Comments of US West Communications, Inc. in FNPRM at 3-7(US West Erratum comments). Both CBT and US West, respectively, object to mandatory application of the alternative depreciation prescription proposal to all price cap ILECs. Also, in this regard, USTA opposes the National Association of Regulatory Utility Commissioners' (NARUC) recommendation that the alternative depreciation prescription proposal apply to all price cap ILECs. See Initial Comments of the National Association of Regulatory Utility Commissioners, in FNPRM at 4-5 (Apr. 17, 2000). Further, imposing such conditions on all price cap ILECs may not be consistent with the Depreciation Order. That order, *inter alia*, eliminated the requirement that mid-sized incumbent LECs file annual theoretical reserve studies; and, clarified that incumbent LECs with individual annual operating revenues below the indexed revenue threshold continue to be exempt from the Commission's depreciation prescription process. See , Depreciation Order at ¶ 22. Also, see USTA reply comments in FNPRM, herein, at 8-9 under section I.C.2, regarding connecting carrier issue.

potential impact on the high-cost portion of the Universal Service Fund (USF).⁴ In its comments, USTA said that the changes resulting from this FNPRM should be implemented in a manner that would insure there was no negative impact to the high-cost Universal Service Fund (USF) or those carriers receiving support from it. USTA believes that an appropriate safeguard can be implemented to protect against any negative impact to carriers receiving support from the high-cost USF that might otherwise occur as a result of implementation of the alternative depreciation prescription proposal.

While USTA supports no particular proposal at this time, USTA believes it is imperative that no carrier experience a decrease in universal service support as a result of the implementation of the alternative depreciation prescription proposal. As a practical matter, until the Commission has a waiver before it, the effect on the high-cost USF can not accurately be determined. Therefore, the Commission need not adopt any particular hold-harmless approach in order to adopt the proposal.

C. The Commission should not impose any new reporting requirements on price cap ILECs in this proceeding.

Contrary to some parties who recommend the imposition of additional reporting

⁴See, e.g., Comments of the Indiana Utility Regulatory Commission in FNPRM at 2-3 (Apr. 17, 2000); Comments of the Public Service Commission of Wisconsin Regarding the Proposal to Evaluate the Conditions Under Which Existing Depreciation Rules May be Eliminated or Changed for Price-Cap Carriers” in FNPRM at 5 (Apr. 13, 2000)(Wisconsin PSC); NARUC comments in FNPRM at 5-9; Comments of NRTA and OPASTCO in FNPRM at 3-5 (Apr. 17, 2000); Comments, the National Exchange Carrier Association, Inc. (NECA) in FNPRM at 4-7 (Apr. 17, 2000); and, Initial Comments of the National Telephone Cooperative Association in FNPRM at 1-6 (Apr. 14, 2000)(NTCA).

requirements be adopted by the Commission in this proceeding,⁵ USTA believes that between the ARMIS reports and publicly available financial and statistical materials (i.e., annual reports and 10K), there is adequate information on depreciation ranges and data for interconnection, unbundled network elements (UNEs) and USF; and, that the Commission should not impose any new reporting requirements on carriers by virtue of this proceeding.⁶ Moreover, USTA agrees with US West that the Commission has no jurisdiction to establish depreciation rates or practices at the State level; and that the Commission should limit the current proceeding to interstate matters.⁷ In that regard, USTA believes the Commission should not impose any new reporting

⁵*See, e.g.,* Wisconsin PSC in FNPRM at 5; NARUC comments in FNPRM at 5-9; Comments of the Association for Local Telecommunications Services (ALTS) in FNPRM at 6-8 (Apr. 17, 2000); Comments of the General Services Administration (GSA) in FNPRM at i; MCI WorldCom Comments in FNPRM at 22, 28-30 (Apr. 17, 2000); and Comments of AT&T Corp. in FNPRM at 5-6 (Apr. 17, 2000).

⁶USTA's FNPRM comments stated that:

The FCC should not subject ILECs to any new, mandatory depreciation reporting requirements. In the FNPRM at ¶14, the FCC recommends that approval of the proposal be contingent upon carriers voluntarily agreeing to provide information concerning depreciable plant accounts, any forecast of additions and retirements for major network accounts, replacement plans for digital central offices, and information concerning relative investments in fiber and copper cable. In the March 3, 2000 Letter, CALLS plan ILECs agree to submit, under a request for confidentiality, information concerning their depreciation accounts when significant changes to depreciation factors are made. Notwithstanding this commitment, USTA believes the FCC should not subject ILECs, whether or not they adopt the CALLS plan, to any new, mandatory depreciation reporting requirements. USTA believes that the information currently submitted in the Automated Reporting Management Information System ("ARMIS") reports is sufficient. Therefore, USTA urges the FCC to refrain from imposing any, new mandatory depreciation reporting requirements on ILECs in this proceeding. USTA comments in FNPM at 3-5 (Apr. 17, 2000).

⁷*See* US West Erratum comments in FNPRM at 5-6 (Apr. 20, 2000).

requirements in this proceeding and certainly, that it should not do so for purposes that extend beyond that required for interstate-based regulatory reporting matters. To the extent the Commission does have the authority to do so, USTA posits that the Commission's existing ARMIS reports and other financial reporting requirements provide sufficient information, so that it would not be necessary to impose such a measure.

1. **With regard to the CPR audit, it should be recognized that the CPR and accounting costs are inconsequential to setting prices under price cap regulation. USTA urges the Commission to fully consider USTA's comments in CC Docket No. 99-117; ASD File No. 99-22 in this proceeding in the context of comments made regarding the CPR audits.**

A number of parties had responded to the FNPRM concerning the issue of whether, if the Regional Bell Operating Companies (RBOCs) and GTE bring their regulatory book balances to the levels of their financial book levels, the continuing property records (CPR) audit findings are rendered moot.⁸ While USTA could take issue with a number of these comments, it particularly focuses upon ICA/CFA's comments. On the issue of the CPR audits, ICA/CFA states that:

The size of the amortization does not moot the conclusions of the Commissions audits. The audits correctly recommend assets be written off the books and new inventories be conducted to bring records into compliance with the rules. . . The 5-year amortization would do nothing to correct inaccuracies in the carriers' CPR records. . . The Commission should complete its audits of the remaining 77% of the companies' assets. . . the Commission's reluctance to issue an show cause is

⁸See, FNPRM at ¶ 15; Comments of the Indiana Utility Regulatory Commission in FNPRM at 6-7 (Apr. 17, 2000); Wisconsin PSC comments in FNPRM at 5-6; NARUC comments in FNPRM at 11-13; Comments of the Ad Hoc Telecommunications Users Committee in FNPRM at 10-12 (Apr. 17, 2000); Comments of the International Communications Association and the Consumer Federation of America (ICA/CFA) in FNPRM at 5-6 (Apr. 19, 2000)(USTA posits that these comments were not timely filed and should not be admitted into the record); GSA comments in FNPRM at i and 10; Comments of AT&T Corp. in FNPRM at 8 & n. 12; and MCI WorldCom comments in FNPRM at 31.

another frustration for ratepayers. . . The sad impact of the Commission's refusal to act has been overstated rates⁹

In another proceeding, USTA had submitted an Affidavit by Dr. William E. Taylor that addresses this point.¹⁰ USTA basically argued, therein, that under current price cap regulations, changes in a regulated company's accounting costs have no impact on prices or productivity growth; that CPR and accounting costs are inconsequential to setting prices under price cap regulation and, thus, do not have an impact on the prices that consumers pay.¹¹ Therein, Dr. Taylor stated the following:

Even if the conclusions of the audit were correct --that some small percentage of LEC assets in the CPR cannot be located -- ratepayers would have suffered no harm. The reasons are simple. First, a delay in retiring assets would have had no material effect on the accounting costs that would have been used to set rates under traditional cost-based rate of return regulation. Had the assets been retired

⁹See, ICA/CFA comments in FNPRM at 5-6 (statement paraphrased).

¹⁰See, Comments of the United States Telephone Association, *in re Ameritech Corporation Telephone Operating Companies' Continuing Property Records Audit*, CC Docket No. 99-117, *Bell Atlantic (North) Telephone Companies' Continuing Property Records Audit*, ASD File No. 99-22, *Bell Atlantic (South) Telephone Companies' Continuing Property Records Audit*, *BellSouth Telecommunications' Continuing Property Records Audit*, *Pacific Bell and Nevada Bell Telephone Companies' Continuing Property Records Audit*, *Southwestern Bell Telephone Company's Continuing Property Records Audit*, *US West Telephone Companies' Continuing Property Records Audit* at (Sept. 13, 1999)(USTA comments in C Docket No. 99-117; ASD File No. 99-22); and, *see generally*, the accompanying Affidavit of Dr. William E. Taylor, Senior Vice President of the National Economic Research Associates, Inc. (Sept. 13, 1999)(Dr. Taylor Affidavit). USTA's comments and accompanying affidavit were submitted in response to the Commission's question in that proceeding addressing: *What ratepayer impact, if any, the alleged discrepancies in the CPR may have had, e.g., through the derivation of the Commission's price cap rates, including re-initialization of price caps, sharing, lower formula adjustments, exogenous cost calculations, and changes to or setting of the productivity factors, joint cost allocations, separations, access charges, and ultimately, ratemaking.* The Commission has not issued an opinion in that matter, as of the filing of USTA's reply comments in this FNPRM.

¹¹See, USTA comments in CC Docket No. 99-117; ASD File No. 99-22 at 2.

on the day they left service, the revenue requirements that would have determined rates would be unchanged. Second, accounting costs are no longer used to set prices under the Commission's price cap regulation plan, so even if delay in retiring assets did affect revenue requirements, changes in revenue requirements would have no direct effect on consumer prices because of price cap regulation. There is also no indirect effect. The vestiges of cost-based, rate of return regulation identified in Issue 8 are unchanged by a delay in retirements and thus would have no material effect on prices. The RBOCs' alleged delay in retiring assets did not cause customers to pay more or less than they would have paid had the assets had been properly retired on the CPR.¹²

USTA urges the Commission to take full notice of USTA's comments in CC Docket No. 99-117; ASD File No. 99-22 in this proceeding in the context of comments made, herein, regarding the CPR audits.

2. **USTA believes that to the extent that the Commission's Depreciation Order erroneously imposes depreciation prescription rates and reporting matters on "2B2", i.e., "connecting" carriers, this error surfaces herein, and should therefore be corrected, in this proceeding.**

Citing to the FCC's Depreciation Order,¹³ "[t]he Commission prescribes depreciation factors used by price cap ILECs whose revenues exceed an indexed revenue threshold, presently set at annual revenues of \$112 million." *See* Depreciation Order at ¶ 3. While the Depreciation Order does state that the indexed revenue threshold for a year is to be set at \$112 million, USTA submits that the Depreciation Order is not wholly accurate, to the extent that the Commission's "connecting carrier" exemption was specifically ignored.¹⁴ Given the statement in the

¹²*See, supra* note 11; Dr. Taylor Affidavit at 14-15.

¹³*See, in re 1998 Biennial Regulatory Review - Review of Depreciation Requirements for Incumbent Local Exchange Carriers, Report and Order*, CC Docket No. 98-137, 15 FCC Rcd 242 (2000)(Depreciation Order).

¹⁴In regard to the connecting carrier exemption, the Commission established that "these reports historically have not been filed by connecting carriers and this Commission has taken no enforcement action with respect to such filings . . . [F]ew connecting carriers will be required, as

Depreciation Order, the actions taken in this proceeding, as it may relate to imposing carrier reporting requirements could inadvertently and erroneously impact connecting carriers. USTA believes the connecting carrier issue is relevant in this FNPRM proceeding and that the Commission should ensure against imposing regulatory obligations on connecting carriers in this matter.

II. CONCLUSION

For the foregoing reasons, USTA urges the FCC to take all action in this matter consistent with USTA's recommendations, as noted herein.

Respectfully submitted,

By: Julie E. Rones
THE UNITED STATES TELECOM ASSOCIATION
Lawrence E. Sarjeant
Linda L. Kent
Keith Townsend
John W. Hunter
Julie E. Rones

Its Attorneys

April 28, 2000

a practical matter, to file the requisite reports [47 C.F.R. §§ 43.42 and 43.43] because most such carriers have revenues less than \$100 million [the then, \$100 million figure should currently be \$112 million reflecting the current inflation adjustment. *See Depreciation Order* at ¶3 & n. 9].” *See in re Amendment of Sections 43.42 and 43.43 of the Commission’s Rules and Regulations to Increase the Revenue Threshold for Filing Pension and Depreciation Reports, Report and Order*, FCC 88-357 (Adopted, Nov. 3, 1998 and released, Dec. 2, 1988) at ¶ 12 & n. 13 (1988 R&O). The relevant portion of the 1988 R&O establishing the connecting carrier reporting exemption was not addressed in, nor displaced by, the Commission Depreciation Order rulemaking proceeding. Further, the order is otherwise overly broad as it extends to connecting carriers. USTA argues in that regard that the Commission lacks jurisdiction over connecting carriers pursuant to 47 U.S.C. 152(b)(2) of the Communications Act of 1934, as amended by the Telecommunications Act of 1996 (citation omitted).

CERTIFICATE OF SERVICE

I, Gail Talmadge, do hereby certify that copies of the foregoing *Reply Comments of the United States Telecom Association Regarding the Further Notice of Proposed Rulemaking* were served this 28th day of April, 2000, by hand delivery or postage paid, first class mail to the following parties:

The Honorable William E. Kennard
Chairman
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

The Honorable Harold Furchtgott-Roth
Commissioner
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

The Honorable Susan Ness
Commissioner
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

The Honorable Gloria Tristani
Commissioner
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

The Honorable Michael K. Powell
Commissioner
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Ms. Magalie Roman Salas, Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Ms. Debbie Byrd
Accounting Safeguards Division
Common Carrier Bureau
Federal Communications Commission
445 12th Street, SW

Washington, DC 20554
Ms. Fatina K. Franklin
Chief, Competitive Pricing Division
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Mr. Lawrence Strickling, Chief
Common Carrier Bureau
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Ms. Kathryn C. Brown
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Dorothy Atwood, Esquire
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Rebecca Beynon, Esquire
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Sarah Whitesell, Esquire
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Kyle Dixon, Esquire
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Jordon Goldstein, Esquire
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Bob Atkinson, Deputy Chief, CCB
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Chris Liberteli, CCB Policy
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Michele Carey, Chief, CCB Policy
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Bill Kehoe, CCB Policy
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Margaret Egler, Assistant Chief
CCB Policy
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Jake Jennings, Deputy Chief
CCB Policy
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

International Transcription Service, Inc.
1231 20th Street, NW
Washington, DC 20036

Joel Ader
Bellcore
2101 L Street, NW – Suite 600
Washington, DC

Edie Herman
Warren Publishing
2115 Ward Court, NW
Washington, DC

Vicki Mason
Telecommunications Report
1333 H Street, NW
11th Floor – West Tower
Washington, DC 20005

Mark C. Rosenblum, Esquire
Peter H. Jacoby, Esquire
AT&T Corp.
Room 1135L2
295 North Maple Avenue
Basking Ridge, NJ 07920

David Lawson, Esquire
Christopher Shenk, Esquire
Sidley & Austin
AT&T
1722 Eye Street, NW
Washington, DC 20006

Colleen Boothby, Esquire
Levine, Blaszak, Block, & Boothby
Ad Hoc Telecommunications
Users Committee
2001 L Street, NW – Suite 900
Washington, DC 20036

Teresa K. Gaugler, Esquire
Joanthan Askin, Esquire
ALTS
888 17th Street, NW – Suite 900
Washington, DC 20006

Edward Shakin, Esquire
Bell Atlantic Telephone Companies
1320 North Court House Road
Eighth Floor
Arlington, VA 22201

M. Robert Sutherland, Esquire
Stephen L. Earnest, Esquire
BellSouth Corporation
Suite 1700
1155 Peachtree Street, NE
Atlanta, GA 30306-3610

Christopher J. Wilson, Esquire
Delia Reid Saba, Esquire
Cincinnati Bell Telephone Company
201 East Fourth Street
Cincinnati, OH 45201-2301

Brian R. Moir, Esquire
Moir & Hardman
International Communications Assoc.
1828 L Street, NW – Suite 901
Washington, DC 20036-5117

Mark Cooper, Esquire
Consumer Federation of America
1424 16th Street, NW – Suite 604
Washington, DC 20036

Cynthia B. Miller, Esquire
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

George N. Barclay, Esquire
Associate General Counsel
General Services Administration
1800 F Street, NW – room 4002
Washington, DC 20405

Jeffrey S. Linder, Esquire
Wiley, Rein & Fielding
GTE Service Corporation
1776 K Street, NW
Washington, DC 20006

Gail L. Polivy, Esquire
GTE Service Corporation
1850 M Street, NW – 12th Floor
Washington, DC 20036

Thomas R. Parker, Esquire
GTE Service Corporation
600 Hidden Ridge, MS HQ-E03J43
P.O. Box 152092
Irving, TX 75015-2092

Office of the General Counsel
Indiana Utility Regulatory Commission
302 W. Washington Street, Suite E306
Indianapolis, IN 46204

Alan Buzacott, Esquire
MCI Worldcom, Inc.
1801 Pennsylvania Avenue, NW
Washington, DC 20006

James Bradford Ramsay, Esquire
General Counsel
National Association of Regulatory
Utility Commissioners
1101 Vermont Avenue, NW – Suite 200
Washington, DC 20006

Richard A. Askoff, Esquire
National Exchange Carrier
Association, Inc.
80 South Jefferson Road
Whippany, NJ 07981

Margot Smiley Humphrey, Esquire
Koteen & Naftalin, LLP
NRTA
1150 Connecticut Avenue, NW
Suite 1000
Washington, DC 20036


L. Marie Guillory, Esquire
Daniel Mitchell, Esquire
National Telephone Cooperative Assoc.
4121 Wilson Boulevard – 10th Floor
Arlington, VA 22203-1801

Stuart Polikoff, Esquire
OPASTCO
21 Dupont Circle, NW
Suite 700
Washington, DC 20036

Alfred G. Richter, Jr., Esquire
Roger K. Toppins, Esquire
Barbara R. Hunt, Esquire
SBC Communications, Inc.
1401 Eye Street, NW
Suite 1100
Washington, DC 20005

James T. Hannon, Esquire
U.S. West Communications, Inc.
1020 19th Street, NW
Suite 700
Washington, DC 20036

Lynda L. Dorr, Esquire
Secretary to the Commission
Public Service Commission of Wisconsin
P.O. Box 7854 – 610 N. Whitney Way
Madison, WI 53707-7854


Gail Talmadge